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Committed by	Berlin per centage proportion to total.	Per centage London, 1846-50. (Jopling.)
Cutting throat and stabbing	6.1	23.2
Shooting	22.2	4.4
Drowning	11.1	14.3
Hanging	48.4	34.9
Throwing from heights	4.4	3.5
Poisoning	7.8	19.7
Total	100.0	100.0

It will be seen that, while in London 23 per cent. of all suicides take place from stabbing, and 4.4 per cent. from shooting, in Berlin they are found to represent 6.1 and 22.2 per cent. respectively, or very nearly the reverse results. In Berlin suicide from poisoning forms 7.8 per cent., and in Paris 6.1 per cent., while in London it is nearly 20 (19.7) per cent. These results are very important, as showing the much better regulations regarding the sale of poison abroad than in England.

Income Tax.—The highest assessment, according to the regulations of the income tax, amounts to 7200 thalers (£1028); and this amount of rating is only paid by three persons in all the kingdom of Prussia, namely, the Duke von Aremburg, the Duchess von Sagan, and the Counts von Fürstenburg Stammheim. The Duke von Aremburg, whose largest landed possessions lie in Belgium, is only assessed to the income tax for his property in Prussia; and both the Counts von Fürstenburg Stammheim, whose yearly revenues amount to the sum of 400,000 th. (£57,143), are liable to taxation only to the extent of 240,000 th. (£34,286), since this is the income on which the highest rate of taxation is levied, and nothing beyond this amount is liable. Every 33,300 th. (£4757) of income is liable to a tax of 1000 th. (£143), and all above the amount previously stated is exempt. By the last assessment, mortgages secured upon estates are brought into account as subject to the income tax.—MASIUS, *Leipzig*.

MISCELLANEA.

American Steamboats.—Accidents to western boats seem to come in an epidemic form. For a month or two we hear of none, and then again every day's mail, or rather telegraph, will record some new calamity by fire, snags, or steam. The list of boats destroyed and injured in 1850 I do not think is comparatively large, although when arrayed in figures it looks frightful enough. During the year there were 53 boats lost upon the western waters, and 107 serious accidents occurred, as follows:—33 boats sunk, 14 burned, 6 destroyed by explosion, and 64 seriously injured. Over 700 persons lost their lives, and property to the amount of 1,500,000 dollars was sacrificed. During the summer of 1841, on the Mississippi, between the mouth of the Ohio and St. Louis, 30 boats were snagged and sunk—in fact, a great part of the then St. Louis fleet was lost. That this was the case can excite no wonder in the mind of any one who has sailed upon the Upper Mississippi in a time of very low water. In every direction he will see wrecks of mired boats, and tremble lest the next hour may add his own to their number. One spot above Cairo is known, and justly, as the "Grave Yard," and the bottom is paved with the bones of lost steamers.—*New York Literary World*.